

Regular Session, 2009

# ACT No. 542

HOUSE BILL NO. 903 (Substitute for House Bill No. 375 by Representative Arnold)

BY REPRESENTATIVE ARNOLD AND SENATOR THOMPSON

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## A JOINT RESOLUTION

Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, relative to the levy of ad valorem property tax by taxing authorities; to further limit certain taxing authorities' power to increase millage rates without voter approval; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 23(C) of the Constitution of Louisiana, to read as follows:

### §23. Adjustment of Ad Valorem Tax Millages

#### Section 23.

\* \* \*

(C) Increases Permitted. Nothing herein shall prohibit a taxing authority from collecting, in the year in which Sections 18 and 20 of this Article are implemented or in any subsequent year, a larger dollar amount of ad valorem taxes by (1) levying additional or increased millages as provided by law or (2) placing additional property on the tax rolls. ~~Increases~~

(1) Subject to the limitations provided in Subparagraph (2) of this Paragraph, ~~increases~~ in the millage rate in excess of the rates established as provided by Paragraph (B) ~~above~~ of this Section, but not in excess of the prior year's maximum authorized millage rate, may be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law; however, in addition to any other

1 requirements of the open meetings law, public notice of the time, place, and subject  
2 matter of such hearing shall be published on two separate days no less than thirty  
3 days before the public hearing. Such public notice shall be published in the official  
4 journal of the taxing authority, and another newspaper with a larger circulation  
5 within the taxing authority than the official journal of the taxing authority, if there  
6 is one.

7 (2)(a) A taxing authority with a governing authority membership which is  
8 not composed entirely of persons who were elected by the voters for participation on  
9 that governing authority may increase a millage rate in accordance with the  
10 provisions of Subparagraph (1) of this Paragraph; however, the amount of increase  
11 in any taxable year shall not increase the ad valorem tax collections of the taxing  
12 authority by more than two and one-half percent of such collections for the  
13 immediately preceding calendar year.

14 (b) The provisions of this Subparagraph shall not apply to taxing authorities  
15 which are special fire protection or fire department districts or ports, port harbor, and  
16 terminal districts, nor shall they affect the provisions of Article VI, Section 39(A) of  
17 this constitution.

18 \* \* \*

19 Section 2. Be it further resolved that this amendment shall become effective January  
20 1, 2011.

21 Section 3. Be it further resolved that this proposed amendment shall be submitted  
22 to the electors of the state of Louisiana at the statewide election to be held on November 2,  
23 2010.

24 Section 4. Be it further resolved that on the official ballot to be used at said election  
25 there shall be printed a proposition, upon which the electors of the state shall be permitted  
26 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
27 read as follows:

28 To provide that the power of a taxing authority with a governing authority  
29 which is not elected to increase millage rates without voter approval after  
30 reappraisal, which is presently limited by the prior year's maximum millage

1 rate, be further limited to annual increases which do not exceed two and one-  
2 half percent of the property tax collections for the immediately preceding  
3 calendar year; to exclude from such restriction taxing authorities which are  
4 special fire protection or fire department districts or ports, port harbor, and  
5 terminal districts, and millages levied by certain levee districts under  
6 authority granted by the Constitution of Louisiana. (Amends Art. VII,  
7 Section 23(C))

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE